

2003 Property Tax Calendar

Key Dates for First Year of Property Tax Cycle

Updated 15 Jan 2003

Before January 1	Taxing Entities	County, city and town legislative bodies and all taxing entities are to inform USTC of boundary changes, annexations and creation of new taxing entities in order to obtain the proper tax base. 10-1-116 & 17A-1-102
On January 1	Assessor Assessor & Treasurer Treasurer Recorder Recorder	Lien Date --All property appraised based upon situs and status as of this date (real and personal). 59-2-1302 & 59-2-104 Exemption status determined by ownership on this day (unless the property is subsequently purchased by a governmental entity in which case the entity shall collect and pay a proportional tax based upon the length of time the property was <u>not</u> owned by the entity). 59-2-1101 Interest rate to be applied to delinquent real property taxes is established as of this date. The interest rate is 600 basis (6 percent) points above the Federal Discount Rate. 59-2-1331 Provide all deed changes on Centrally Assessed Property to the Property Tax Division. Provide all annexations to the Tax Commission.
On January 1 (suggested date)	Assessor	Statements of personal property should be mailed to property owners. 59-2-306 (suggested date)
On first Monday in January	Assessor, Treasurer & Auditor	Make annual settlement with the county auditor for all revenues collected in the previous year. 59-2-1316
By January 15	State Land Board	State Land Board as well as the chief executive officer of any state agency (if applicable) provides USTC with a list of lands sold by the state for assessment and nomenclature purposes. 59-2-215

By January 31	Recorder	Provide county assessors with maps and plats showing legal description changes for previous year. 17-21-22
	USTC	Mail returns to centrally assessed taxpayers.
	USTC	Provide updated (suggested) nomenclature of taxing entities and tax areas to county assessors.
	USTC	Send letters to county auditors requesting year-end data be sent to the Tax Commission by the end of February.
By February 1	Recorder	Complete the transfer of the prior year's deed information to USTC for the annual Sales Ratio Study.
	Assessor & USTC	Complete the mailing of Real Property Transfer Surveys for prior year deeds.
	USTC	Furnish assessor with a list of state lands sold and a list of certain patented lands for assessment purposes. 59-2-216
February 15	USTC	Provide to county assessor list of state-assessed commercial vehicle companies for assessment of transportation-related real/personal property and application of federal relief.
	Treasurer	Provide PTD with delinquent centrally-assessed taxpayers.
By the end of February	Auditor	Send year-end data to USTC
Prior to March 1	County Legislative Body/Auditor	Notify USTC of desire to use modified version of "Notice of Property Valuation and Tax Changes" form. USTC must respond within 15 days. R884-24P-24
On or before March 1	USTC	Mail revised blank forms for Report 750, "Year End Statement of Taxes Charged, Collected and Disbursed" and Report 700, "County Auditor Annual report for Redevelopment Tax Increment". 17A-2-1218 & 59-1-210
	County BOE (Auditor)	Annual applications for exemptions based on use for religious, charitable or educational purposes filed with county. 59-2-1101 & R884-24P-35
	USTC	Centrally assessed property owners file statements of property owned, etc., with USTC. 59-2-202 (public utilities), 59-2-207 (mining claims)
	Taxing Entity	Taxing entities proposing tax increases are to inform the county auditor of the date, time and place of their public budget hearing (59-2-918) or public hearing (59-2-919).

On or before March 15	Treasurer	Complete the official record of delinquent taxes, and attach the " Treasurer's Certificate to Record of Delinquent Taxes ".
March 15	USTC USTC	Calculate state-assessed commercial vehicle county property tax allocation percentage for current year and provide to USTC Administration/Distribution Section Send updated tax forms to county auditors and include rate setting process.
By March 31	Assessor & USTC Treasurer	Mutually approve a final sales list for use in the annual Sales Ratio Study. R884-24-27, C.4 Submit County Auditor's Annual Neighborhood Redevelopment Agency Report to USTC. This report shows the value, tax increment requested, tax increment paid, etc. to redevelopment agencies. 17A-2-1218 Submit the completed Report 750, "Year End Statement of Taxes Charged, Collected and Disbursed" to the Tax Commission. Provide taxing entities with a statement of taxes charged and distributed for previous tax year. 59-1-210 & Article XIII, Sec. 11, Utah tution
By April 1	County BOE (Auditor)	County notifies previously exempt property owners who failed to file annual signed statement of the board's intent to revoke their exemption. 59-2-1102
April 30	USTC	Provide county assessor with a preliminary Sales Ratio Study. R884-24P-27, C.5
By May 1	USTC USTC USTC County BOE/Auditor Taxpayer	Update the disks for collecting current-year values and the related information and forward it to the county auditors. Assess centrally assessed property and notify owners and county assessors of the assessment. 59-2-201 Notify counties of estimated cost of personal property audits for the current fiscal year. 59-2-705 County BOE shall hold hearings and render written decisions to determine exemptions. 59-2-1102 Greenbelt applications due. 59-2-508
By May 15	USTC	Send to county auditor: <ul style="list-style-type: none"> • Five-year collection rate for each taxing entity R884-24P-24(L)(1)(b) • Three-year BOE average adjustment percentage R884-24P-24(L)(1)(a) • Any adjustments to revenue or value dictated by the legislature

By May 15	County BOE/ Auditor	The decision of the BOE on exemptions to be sent to person or organization applying for the exemption. 59-2-1102
Prior to May 22	Assessor	Complete assessment roll and deliver to county auditor with required signed statement . 59-2-303 & 59-2-311
Prior to May 25	USTC	Apportion to each tax area the value of centrally assessed property and provide apportioned values to county auditors. 59-2-801
On or before June 1	Assessor	Prepare statement of the current-year taxable values for each entity (Report 697) and changes in real property values resulting from factoring, reappraisal and legislative/or court changes (Report 714) and deliver to the county auditor and USTC. 59-2-924
	Auditor	Send the current-year values and all related information to the State Tax Commission by disk.
	USTC	Provide county auditors with a list of all judgments issued by USTC between June 1 and December 15 of the previous year and December 16 and May 31st of the current year.
	Taxpayer	Centrally assessed property owners file appeals with State Tax Commission. 59-2-1007
	USTC	Supply proposed personal property valuation schedules to counties and interested parties.
On or before June 8	USTC	Send a list of centrally assessed values to county auditors. 59-2-802
	Auditor & Assessor	Report taxable value to the Tax Commission (Report 232/233). 59-2-322
By June 8	USTC & Auditors	State Tax Commission calculates the certified tax rates and sends the reports to county auditors.
	auditor	Provide certified tax rates, forms, instructions and valuation information to each taxing entity. (59-2-913 & 59-2-924) The following Reports are included: <ul style="list-style-type: none"> • 693 Tax Rate Summary • 694 Single Levy Proposed Tax Rate Worksheet • 694A Multiple Levy Proposed Tax Rate Valuation Summary • 694B Multiple Levy Proposed Tax Rate Worksheet • 713 Single Levy Certified Tax Rate Worksheet • 713A Certified Tax Rate Valuation Summary • 713B Multiple Levy Certified Tax Rate Worksheet
June 10	USTC	Complete the annual Sales Ratio Study and issue any corrective action orders. R884-24P-27.D.4
From June 1 to October 1	USTC	Conduct hearings on centrally assessed appeals. 59-2-1007

Before June 15	USTC	State Tax Commission shall ascertain from the State Board of Education the weighted pupil units in each school district. 59-2-902 List of appeals and values in jeopardy to county auditor.
Before June 17 or within 10 days after report required in 59-2-322 is filed	USTC & Auditor	Transmit to county auditor a statement of any changes made by USTC to the assessment book of the county. Auditor is to make corresponding changes in the county's assessment book. 59-2-323
By June 20	County BOE/Auditor	File appeal of any Sales Ratio corrective action order. R861-1A-11.A
By June 22	USTC USTC Taxing Entity Auditor	Certifies the rate (minimum basic levy) that will generate the revenue specified by the legislature. 53A-17a-135 Calculates the rate of state tax to be levied and collected on the taxable value of all property in the state, which is the State Assessing and Collecting Levy. Transmits this rate to each county auditor and to the State Auditor's office. 59-2-901 Adopt tentative budgets and proposed tax rates and report them to the county auditor on Report 693. 59-2-909, 912, 913 and 924 (See also 10-5-112, 10-6-133, 17A-1-430 and 53A-16-106) The county auditor signs and transmits these completed forms to USTC. Signs and transmits completed taxing entity forms showing the proposed budgets and tax rates to USTC. 59-2-913
Before July 1	USTC	Conducts public hearing on Sales Ratio corrective action orders. R861-1A-11.A
On or before July 1	USTC Assessor	Conducts public hearing on personal property valuation schedules. Review and revise 5-year reappraisal plans.
Before July 7	USTC	Examine and compare reports of county auditors to equalize the assessment of taxable property among the counties of the state. 59-2-1009
July 10	USTC	Issue final orders on the appeal of orders issued as a result of the annual Sales Ratio Study. R861-1A-11.C
By July 15	USTC	Send preliminary approval of proposed tax rates to the county auditor to be used on the "Notice of Valuation and Tax Change".
On or before July 22	County BOE/Auditor	Factor areas included in the Sales Ratio corrective action order before the "Notice of Valuation and Tax Changes" are sent out. R861-1A-11.C

	Auditor	Prepare and mail "Notice of Valuation and Tax Changes" to all real property owners, including centrally assessed property owners. 59-2-919
	County BOE/Auditor	By September of current year or within 45 days following mailing of notice, applications for appeal of locally assessed real property are due to the county board of equalization. 59-2-1004 & 59-2-1001
On or before August 1	USTC	Conduct scheduling conference with centrally assessed parties to a hearing for appealing values. 59-2-1007
	USTC	Mail bill to county assessors for personal property auditing services.
August 6	USTC	Complete all Sales Ratio corrective action order compliance audits. R884-24p-27.E.5
By August 15	Recorder	Report all ownership changes for the first seven months to county assessors. (Subsequent ownership changes are reported on the fifteenth day of each month for the remainder of the year.) 17-21-22
By August 17	Taxing Entities & Auditor	Taxing entities proposing judgment levy and tax increases are to advertise the tax increase and/or judgment levy, hold public hearings, adopt by resolution final budgets and tax rates and report this information to county auditor & USTC on Report 800 "Resolution Adopting Final Tax Rates and Budgets". If the resolution is not forwarded to auditor by August 17, auditor is to forward the certified tax rate to USTC. 59-2-920
	Taxing Entity	Specific public notice (Truth in Taxation advertisements) of public hearings must be provided in the two weeks preceding the hearing. 59-2-919
On or before September 1	Auditor or Treasurer	Application for homeowner's credit (circuit breaker) filed with county. 59-2-1206
	Auditor or Treasurer	Applications for tax relief filed with county for veteran and blind exemptions and indigent abatements and deferrals. 59-2-1105 (veteran); 59-2-1106 (blind); 59-2-1109 (indigent)
	Treasurer	Remit payment to USTC for personal property audit services
September 15	Board of Equalization	Deadline for filing appeals (or 45 days after Valuation Notice, whichever is later).
By September 30 (suggested)	USTC	Final approval of the certified and proposed tax rates for each taxing entity. Once approved, the USTC sends official notice of the approval to the county auditors. 59-2-914
By October 1	County USTC	County board of equalization issues decisions on real property appeals. 59-2-1004 Within 30 days of final Gives final rule approval on personal property valuation schedules.

	USTC	Gives final rule approval on personal property valuation schedules.
Before October 2	USTC	Farmland Advisory Committee reports recommendation of land classification and taxable valuations per acre to the State Tax Commission. 59-2-514
Before October 15	Auditor	Make official record of all changes ordered by the county board of equalization and affix signed statement to the record. 59-2-1011
Prior to November 1	Auditor	County auditor is to: <ul style="list-style-type: none"> • deliver the corrected assessment roll to the county treasurer with signed statement. 59-2-326 • charge the county treasurer to account for all taxes levied (with some exceptions). 59-2-327 • report post-board of equalization values to State Auditor and USTC (Report 233A). 59-2-325
By November 1	Treasurer County Legislative Body Redevelopment Agencies	Mail tax notices. (Tax notices to include notice of budget hearings for calendar-year entities). 59-2-918 & 59-2-1317 Publish in two newspaper issues a notice of proclamation extending the date when taxes become delinquent (if applicable) to noon, December 20). 59-2-1332 Redevelopment agencies file reports with county auditors, USTC, the State Board of Education, and all taxing entities impacted. 17A-2-1217
By November 15	USTC USTC USTC	Inform county auditor of all judgments issued by USTC between June 1 and November 15. This requires USTC to adopt a self-imposed cut-off date for issuing further judgments through the end of the calendar year. Calculate state assessed commercial vehicle statewide tax rate for upcoming year and provide to Tax Payer Services Division. Calculate federal mandated relief percentage for transportation companies and provide county assessors with the percentage to be applied to related commercial vehicle property.
November 30	Auditor /Treasurer Assessor	If county submits request for homeowner credit reimbursement to USTC by November 30, payment will be received by January 1. If the list is not received by November 30th, payment is to be made within 30 days of receipt of the list. 59-2-1206 If a reappraisal order was issued on June 10, submit the preliminary report stating 1) why standards were not met, and; 2) a plan for completion of the ordered reappraisal. R884-24-27.D.2

December 1st	Treasurer	Unpaid taxes on real property become delinquent and 2% penalty applied. 59-2-1331
On or before December 15	County Legislative Body & Calendar Year Taxing Entities	Counties and other calendar year taxing entities declaring tax increases, comply with the requirements of 59-2-918 and adopt budget for next fiscal (calendar) year. 17-36-15
Noon, December 20	Treasurer	Alternate date on which real property taxes become delinquent if county takes action to extend the delinquency date. 59-2-1332
On or before December 31	Treasurer	May either mail notices of delinquency or publish a list of delinquent taxpayers in newspaper having general circulation. 59-2-1332.5
By December 31	Taxpayer/USTC	Applications for homeowner's tax credits filed with the Tax Commission for reimbursement if not previously claimed with the county. 59-2-1206
	County Legislative Body	Counties adopt budget for next fiscal year. 17-36-15
Before January 1	Taxing Entities	County, city and town legislative bodies and all taxing entities are to inform USTC of boundary changes, annexations and creation of new taxing entities in order to obtain the proper tax base. 10-1-116 & 17A-1-102

Key Dates for Second Year of Property Tax Cycle

By January 1	USTC	Reimburses counties for homeowner's tax credits granted (if list from county is received by preceding November 30). 59-2-1206
	Treasurer	Unless delinquent property taxes with penalty are paid before January 16, the amount of taxes and penalty begin bearing interest as of January 1st. The interest rate is 6 percentage points above the Federal Discount Rate. 59-2-1302 & 59-2-1331
By first Monday in January	USTC	Remits collections due the state to the state treasurer and collections due the counties to the county treasurers. 59-2-1307
On first Monday in January	Treasurer & Assessor & Auditor	County treasurers and county assessors make annual settlement with county auditors for all revenues collected in the previous year. 59-2-1316
During first week in February	Treasurer	Report delinquencies on centrally assessed property to the Tax Commission. 59-2-1311

On last day of each month	Auditor	Submit a report to the state treasurer regarding collection, care and disbursement of any state money for the preceding month. 17-19-29
By March 1 (suggested)	Auditor	Report final values and tax rates to the State Auditor and USTC (Report 233B).
On first Monday in March	Treasurer	Report to the State Auditor the collection of monies paid in redemption of delinquent taxes. 59-2-1366
On or before March 15	Treasurer	Complete official record of delinquent taxes and attach certificate. 59-2-1339
March 15 (after four years of delinquency)	Treasurer	Provide county auditors with the list of delinquent properties to be advertised for tax sale. 59-2-1343
On March 31	Treasurer	Make final settlement with all taxing entities including payment of all apportioned interest and file a statement of the final settlement and collection rates (Report 750). 59-2-1365
During May/June	<p>Auditor</p> <p>Auditor</p> <p>Auditor</p> <p>Auditor</p>	<p>Advertise, in each of the four weeks preceding the sale, properties to be sold at the tax sale. Notice of the sale must also be mailed to last known record owners and other lien holders. 59-2-1351</p> <p>Property owners may redeem delinquent property up to the date of the sale. 59-2-1346</p> <p>Tax sale held. 59-2-1351</p> <p>Audit books and records of treasurer and make a final settlement with treasurer. Unpaid taxes are to be charged to treasurer in the "Delinquent Tax Control Account". 59-2-1372</p>

Key Miscellaneous Dates

Daily, if practicable, but not later than 3 days after receipt	County Officers	Deposit all public funds in a qualified depository. 51-4-2 County assessor to deposit funds into an account controlled by the county treasurer. 59-2-1305
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By the 10th day of each month	Treasurer	Unless there is an otherwise written agreement, county treasurers disburse tax monies collected the preceding month to the taxing entities. 59-2-1365
On first Monday of March & June & second Monday of Sept. and Dec.	Treasurer & County Legislative Body & Auditor	Settle with the county legislative body and file a statement with county auditors for all monies collected by county treasurers. 59-2-1320
At least once each year	Auditor	Audit the county treasurer's delinquent tax records and accounts for all redemption and interest monies collected. 59-2-1345
Between March 15 and date of tax sale	Auditor & Treasurer	Treasurer file a daily statement with county auditor for all money received on redemptions made for tax sale property. 59-2-1345
By 10th day of the month following the end of a quarter	County Legislative Body	Counties transmit quarterly to state treasurer that portion of the .003 state assessing and collecting levy above the amount to which the county is entitled. 59-2-906.1 *** As a practical matter this only occurs in January.
No sooner than one year after taxes become delinquent	Assessor & Treasurer	County assessors/treasurers may sell delinquent mobile homes used as primary residences and assessed as personal property. 59-2-1303
Within 30 days of ordinance	Municipal Leg Body	Record with county recorder any annexations or boundary adjustments. 10-2-425
Within 45 days of incorporation or boundary change	Municipal Leg Body	File written notice of incorporation or boundary change with USTC 10-1-116
At least quarterly	Auditor	Examine and reconcile the books and accounts of the county assessor. 17-19-1
At least quarterly	USTC	Remit state-assessed commercial vehicle collections to county treasurers. 59-2-1307

Equalization Dates

September 15th of current year or within 45 days of mailing the Notice of Valuation; within 30 days of mailing of Personal Property Tax Notice	Taxpayers	Appeals of valuation of real and personal property filed with county. 59-2-1004 & 59-2-1005
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Within 60 days of receiving personal property appeal	County BOE (Auditor)	County to render decisions on personal property appeals and notify taxpayers. 59-2-1005
Within 30 days after final action by county board*	Taxpayer/Auditor	Appeals to Tax Commission of real property valuations filed with county auditors. 59-2-1006 *USTC is to decide all appeals of real property valuations filed with county auditors no later than March 1 of the following year. 59-2-1006
Within 90 days of receiving personal property appeal from county	USTC	Decide appeals of personal property and notify county auditors. 59-2-1006
Within 30 days of receiving FAA Rollback Tax Notice	Taxpayer	Taxpayer may challenge withdrawal of land from FAA (greenbelt) status or mathematical computation of rollback tax. (59-2-506)

Guidelines for Compliance with Statutory Dates

The **Utah Code** contains dates stating when certain functions of the property tax system must be completed. Some of these dates must be strictly adhered to, but others are suggested time frames.

When are statutory dates mandatory versus directory?

When failure of public officials to perform within the time specified in no manner affects the taxpayer under such statute, the times and dates specified in the statute are deemed directory.

In *Kennecott Copper Corporation v. Salt Lake County*, the Utah Supreme Court provided the following guidelines:

"There is no universal rule by which directory provisions may, under all circumstances, be distinguished from those which are mandatory..."

The general rule is that a statute, prescribing the time within which public officers are required to perform an official act, is directory only, unless it contains negative words denying the exercise of the power after the time specified, or the nature of the act to be performed, or the language used by the Legislature shows that the designation of time was intended as a limitation.

Statutes involving the constructive steps to taxation are deemed mandatory or directory depending upon whether or not the directions given an officer are for the benefit of the taxpayer. Where the purpose of the statute is not to protect the taxpayer, but merely to set a guide for the tax officials, a provision as to time when an act is to be performed is ordinarily construed to be directory.

If the act is performed, but not in the time or in the precise manner directed by the statute, the provision will not be considered mandatory if the purpose of the statute has been substantially complied with and no substantial rights have been jeopardized.

Which Dates are Generally Mandatory?

Generally, dates which provide timely notice to taxpayer to exercise rights or obligations under the law are mandatory. These include:

1. At least 30 working days notice before appeal dates/hearings.
2. Disclosure notice mailed at least 10 days prior to tax increase hearings.
3. Public notice for budget hearings.
4. Dates and time periods for payment of taxes.

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